

from the territory of Afghanistan controlled by the Taliban which are intended or destined for third countries.

(c) Goods, software, or technology in which the Taliban have an interest that are imported into or transshipped through the United States are blocked pursuant to § 545.201.

NOTE TO § 545.404: See § 545.304 for the definition of the term *importation into the United States*.

#### § 545.405 [Reserved]

#### § 545.406 Exportation of services; performance of service contracts; legal services.

(a) The prohibition on transactions involving blocked property and the exportation of services contained in §§ 545.201 and 545.204 applies to services performed on behalf of the Taliban or persons whose property or interests in property are blocked pursuant to § 545.201 or where the benefit of such services is otherwise received in the territory of Afghanistan controlled by the Taliban, when such services are performed:

(1) In the United States;

(2) Outside the United States by a U.S. person, including by an overseas branch of an entity located in the United States.

(b) The benefit of services performed anywhere in the world on behalf of the Taliban, including persons whose property or interests in property are blocked pursuant to § 545.201, is presumed to have been received in the territory of Afghanistan controlled by the Taliban.

NOTE TO § 545.406. See § 545.513 with regard to provision of certain legal services and § 545.516 with regard to the provision of certain financial services.

#### § 545.407 Services performed in the territory of Afghanistan controlled by the Taliban.

The prohibitions on transactions involving blocked property and certain transactions or dealings in that property and the importation into the United States of services contained in §§ 545.201 and 545.205, respectively, apply to services performed in the territory of Afghanistan controlled by the

Taliban or by the Taliban, wherever located, when the benefit of such services is received in the United States or by a U.S. person outside the United States. See § 545.304 for the definition of the term *importation into the United States* and a description of circumstances in which the benefit of services is considered to be received in the United States.

#### § 545.408 Offshore transactions.

(a) The prohibitions contained in § 545.201 apply:

(1) To transactions by any U.S. person in a location outside the United States with respect to property in which the U.S. person knows, or has reason to know, that the Taliban or persons whose property or interests in property are blocked pursuant to § 545.201 have or have had an interest since the effective date; and

(2) With respect to goods, software, technology, or services which the U.S. person knows, or has reason to know, are from the territory of Afghanistan controlled by the Taliban.

(b) Prohibited transactions include, but are not limited to:

(1) Importation into or exportation from locations outside the United States of goods, software, technology or services owned or controlled by the Taliban or persons whose property or interests in property are blocked pursuant to § 545.201; or

(2) Purchasing, selling, financing, swapping, insuring, transporting, lifting, storing, incorporating, transforming, brokering or otherwise dealing in such blocked goods, software, technology, or services.

(c) *Example.* A U.S. person may not, within the United States or abroad, purchase, sell, finance, insure, transport, act as a broker for the sale or transport of, or otherwise deal in goods (such as carpets, fruits, or nuts), owned or controlled by the Taliban or by persons whose property or interests in property are blocked pursuant to § 545.201 or which comes from the territory of Afghanistan controlled by the Taliban.